

**Table 9.03-- STATE AND COUNTY TAX COLLECTIONS, BY
SOURCE: 1984 TO 1994**

[In thousands of dollars. For fiscal years ended June 30]

Source	1984	1992	1993	1994
Total State and county tax collections	1,674,816	3,432,986	3,544,211	3,732,906
State collections	1,331,551	2,772,322	2,829,710	2,991,811
General excise and use	639,630	1,295,431	1,303,584	1,332,891
Transient accommodations 2/	-	79,982	80,317	76,527
Fuel	54,909	128,275	130,450	135,918
Environmental response (FY94)	-	-	-	1,470
Liquor	-209	41,492	39,349	38,997
Tobacco	19,949	27,384	32,239	32,658
Insurance	26,606	60,382	66,869	63,726
Public service companies	59,559	82,255	86,229	92,292
Banks and other financial institutions	547	23,987	23,783	29,434
Corporate income 3/	36,431	43,781	29,344	38,995
Indiv. income, net income 4/	403,076	906,982	922,912	962,543
Inheritance and estate	6,652	16,416	11,771	28,120
Real property	(L)	-	-	-
Conveyance	1,797	4,020	3,760	7,665
Rental vehicle surcharge	-	6,482	20,914	20,366
Hospital and nursing home 5/	-	-	-	26,718
Licenses, permits, and others	6,307	10,733	12,558	14,913
Unemployment compensation	76,297	44,719	65,633	88,578
Other sources	-	-	-	-
County collections	343,265	660,662	714,501	741,096
Real property	289,114	556,460	603,821	624,815
Liquor licenses and fees	3,077	4,160	4,439	4,461
Utility franchise	16,967	20,938	21,194	25,181
Motor vehicle weight 6/	25,582	63,637	63,046	62,623
Licenses, permits, and others	8,526	15,466	22,000	24,015

L Article VIII, Section 3 of the State Constitution, as amended in 1978, mandated transfer of real property tax administration (including collection of the tax) to the counties, effective July 1, 1981. State collections represent real property taxes for prior years; less than \$1,000 in state collections for fiscal year 1981.

1/ Includes withholding, FICA, and individual income taxes.

2/ Effective January 1, 1987.

3/ Includes payments of estimated taxes less refunds.

4/ Includes withheld and estimated taxes less refunds.

5/ Hospital tax repealed in 1994.

6/ Includes State motor vehicle weight tax.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual), table 13.